

America's success has taught a lesson to historians. The "American experiment" has, from its very beginnings, required the rule of law. Respect for the law is at the core of our culture and is an essential pillar of American exceptionalism. Our Founding Fathers wrote the Constitution in significant part to enshrine the rule of law, and they designated the document itself as "the supreme Law of the Land."

When laws that are on the books are ignored, it breeds contempt for the law. If laws are not enforced, many people get the impression that obeying the law is optional. It is no longer a moral obligation; it is now but a business decision, in which they may weigh the risk against the potential for profit.

Ronald Reagan signed the Immigration Reform and Control Act of 1986 (IRCA). He signed the amnesty law because granting amnesty was supposed to be in exchange for future enforcement of America's immigration law. The motive was much like that of Pres. George H. W. Bush when he broke his "Read my lips: no new taxes" pledge by approving a tax increase in exchange for promised spending cuts. The cuts did not materialize. Reagan's bargain was amnesty for an anticipated 1 million illegal aliens in exchange for serious, effective enforcement of immigration law, in perpetuity. What Reagan got from IRCA was amnesty for 3 million illegal aliens and effectively reduced immigration enforcement each year since. We have actually had six amnesties since 1986, and respect for the rule of law has also eroded each year.

Vested interests in open borders have collaborated to undermine immigration law. Both the Left and the Right have advanced their interests at the expense of the rule of law. Democrats are empowered by the immigration of undocumented Democrats, and business interests profit from cheap labor. Both are indignant that the defenders of American borders and sovereignty insist that law abiders are more virtuous than law breakers. As Rep. Barber Conable (R., N.Y.) once said, "Hell hath no fury like a vested interest masquerading as a moral principle." I have listened to the indignant voices of the vested interests for nine years of hearings before the House Committee on Immigration. Their relentlessness has encouraged law breakers and discouraged and confused law enforcers. The result remains: open borders, sanctuary cities, 12 to 20 million illegals, 7 to 8 million illegal workers, Department of Justice litigation against states for enforcing immigration law, and a Department of Homeland Security that refuses to enforce any aspect of immigration law with which the president disagrees.

When the executive branch obstructs enforcement by the states of laws that are exactly in sync with federal law, and refuses to enforce federal law itself, it's time to change the paradigm. I

looked at each agency and asked the question, "Which agency's authority carries the most respect, and which agency's reputation compels the most voluntary compliance?" The answer was obvious — the Internal Revenue Service — and the result is the Illegal Deduction Elimination Act, or New IDEA.

New IDEA (HR-3720) states explicitly that wages and benefits paid to illegals are not tax deductible. It gives employers "safe harbor" if they use the Internet-based E-Verify program to verify legal status during their hiring process, but it does not require them to do so. During a normal audit, the IRS would run employees' I-9 identification information through the E-Verify program; whenever a worker could not be verified as a lawful employee, the IRS would not allow the deduction of that employee's wages and benefits as a business expense. This would be, in effect, a tax or penalty on the employment of illegal immigrants. For example, a \$10-per-hour illegal employee would cost \$16 an hour without the normal tax deductions. With a six-year accumulated statute of limitations, employers will calculate the inevitability of an eventual audit and use E-Verify to clean up their work forces, whether abruptly or incrementally.

New IDEA also requires the IRS to set up a cooperative team with the Department of Homeland Security and the Social Security Administration. Illegal employees often pay into Social Security under false Social Security numbers, creating thousands of "no match" letters from the Social Security Administration. This massive evidence of illegal employment is often ignored. Homeland Security needs this "no match" information to enforce the law, and the executive branch requires a clear directive from Congress.

Former speaker Newt Gingrich put it this way: "Steve King's New IDEA proposal is the most effective proposal anyone has developed for making it expensive when employers hire people illegally. When combined with E-Verify, it offers a practical path toward an American work force that is entirely legal."

Gov. Rick Perry had this to say of New IDEA: "Congressman King's New IDEA Act is much needed outside-the-box thinking to address the challenge of illegal immigration. In Texas, we have fought for similar measures to remove incentives for employers to hire illegal workers. Congress should act immediately on Rep. King's legislation."

American exceptionalism cannot be sustained without the rule of law. Whether amnesty is granted by Congress or whether de facto amnesty is achieved by the Obama administration, an essential pillar of our exceptionalism has been nearly chiseled away.

Former senator Rick Santorum agrees: "America could not have come into being without the rule of law. Neither can we expect to continue into the future as a great nation if we fail to secure our borders and fail to enforce our laws. Congressman Steve King's New IDEA Act will go a long way towards refurbishing the essential pillar of American exceptionalism we revere as the rule of law."

"We the People" must now elect a president who will restore the rule of law and make America, once again, a nation that proudly proclaims her greatness and the reason for our greatness as a people. Our citizens must revere the pillars of our civilization and vow to preserve, protect, and restore all of them, starting with the rule of law.

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